

2015- 2017

THE STRATEGY AND ACTION PLAN FOR THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES



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PREAMBLE

The EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes was established by the resolution of the IX EUROSAI Congress in June 2014.

It became a successor of the EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination (from 2006 to 2008), as well as the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes (from 2008 to 2014).

The main achievements of the EUROSAI Working Group's predecessors are:

- carrying out the International Coordinated Audit of the Chernobyl Shelter Fund and a follow-up audit on implementation of recommendations;
- carrying out the International Coordinated Audit on Protection of the Black Sea against Pollution and expansion of the audit for the whole Black Sea basin;
- carrying out a range of international coordinated audits in the sphere of prevention and consequences elimination of disasters and catastrophes on the most topical areas;
- development and maintenance of the database of the audits of natural and man-caused disasters and catastrophes in Europe;
- creation and maintenance of the knowledge database in the sphere of prevention and consequences elimination of disasters and catastrophes;
- development of the Good Practice Recommendations for the Audit of Funds Allocated to Disasters and Catastrophes;
- development of the Glossary of Terms on conduct audits in the field of prevention and consequences elimination of disasters and catastrophes;
- active cooperation with the EUROSAI and INTOSAI Working Groups in the field of carrying out audits of funds allocated to prevention and consequences elimination of disasters and catastrophes, in particular, development of ISSAI 5500-5599.

The achieved results showed the necessity of transformation of the Task Force's activity by establishing the EUROSAI Working Group on the Audit of Funds

Allocated to Disasters and Catastrophes as well as outlined further development priorities and goals.

The Strategy of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes and its Action Plan for 2015-2017 are based on the EUROSAI Strategic Plan for 2011-2017 and determine mission, values, strategic objectives, activity directions and the expected results of the activity of the EUROSAI Working Group for the period between IX and X EUROSAI Congresses from 2012 to 2017.

I. THE STRATEGY OF THE WORKING GROUP

The **EUROSAI Working Group's mission** is to coordinate and consolidate efforts of the European SAIs to help their governments in development of effective and efficient instruments for prevention and consequences elimination of disasters and catastrophes.

In its activities, the Working Group shares the **values** of EUROSAI: **independence, integrity, professionalism, credibility, inclusiveness, cooperation, innovation, sustainability, and respect for environment.**

In order to achieve its vision, the EUROSAI Working Group has defined the following **four strategic goals of its activity.**

Strategic Goals of the EUROSAI Working Group:

1. Capacity building:

In order to increase the capacity of SAIs in implementing the main purposes of their existence the Working Group's activity will **focus** on promoting and supporting the implementation of International Standards of Supreme Audit Institutions (ISSAI), particularly ISSAIs 5500-5599 "Guidelines for auditing disaster-related aid" as well as promoting their further development.

2. Joining efforts:

By encouraging SAIs to join efforts in achieving the main purpose of their existence, determined by the Lima Declaration of Guidelines on Auditing Precepts, the Working Group will focus on identifying the most relevant audit topics in the area of prevention and consequences elimination of disasters, as well as provide assistance to SAIs conducting audits on this topic within the EUROSAI community.

3. Knowledge sharing:

For the purpose of knowledge sharing, as one of the most effective ways of self-development and self-improvement, the Working Group's activity will **focus** on the organization and holding of training and advisory events on topical issues which are of interest for the Working Group's members, accumulation and dissemination of the latest developments and the best practice of conducting audits in the field of

prevention and consequences elimination of disasters, as well as improvement of the existing methodology.

4. Extension of contacts:

In order to establish new contacts, the Working Group's activity **will be aimed at** promoting cooperation with all INTOSAI and EUROSAI bodies, external partners, ensuring maximum transparency of its operations and the objectivity in evaluation of the achieved results.

Execution of the Strategy of the Working Group will contribute to implementation of the EUROSAI's Strategic Plan for the period 2011-2017, achievement of INTOSAI strategic objectives, as defined in the Strategic Plan of the Organization for 2011-2016, as well as improvement of the quality of audits of funds allocated to prevention and consequences elimination of disasters.

The main expected outcomes of the Working Group:

- **to raise awareness** of SAIs on the International Standards of Supreme Audit Institutions (ISSAI), in particular ISSAI 5500-5599 "Guidelines for auditing disaster-related aid", and encourage their use;

- **to increase attention** of SAIs to the issues of use of public funds in the areas of prevention and consequences elimination of disasters, both at the national and international levels;

- to encourage SAIs to participate in the joint initiative of the EUROSAI and to share their knowledge and experiences in auditing the issues of prevention and consequences elimination of disasters through coordinated/parallel audits.

- **to accumulate, generalize and disseminate** the latest professional developments and best practices for SAIs in auditing the issues of prevention and consequences elimination of disasters, including the maintenance of relevant databases.

Execution of the Strategy of the Working Group is provided by implementing the Action Plan for the Working Group for 2015-2017, which will be reviewed by members of the Working Group to clarify the planned activities upon necessity.

In order to achieve the strategic goals of the EUROSAI Working Group, its coordination and cooperation with other working bodies of EUROSAI and INTOSAI the Secretariat of the Working Group has been established, which is operating based on the chairing SAI.

The working languages of the Working Group are Russian and English as official languages of EUROSAI.

II. ACTION PLAN FOR THE WORKING GROUP

1. STRATEGIC GOAL 1: CAPACITY BUILDING

Activity direction:

Implementation of the International Standards of Supreme Audit Institutions (ISSAI), particularly ISSAI 5500-5599 “Guidelines for auditing disaster-related aid” as well as promotion of their further development.

Ways of implementation:

Implementation of the Strategic Goal 1 is provided by developing measures of implementation of the International Standards of Supreme Audit Institutions (ISSAI), promoting their further development, searching, and implementing the most effective ways and tools for their application.

It is planned to interrelate with EUROSAI Goal Team 1 “Capacity Building” and Goal Team 2 “Professional Standards”.

Key activities / projects:

Title	Time frame	Potential participants
1.1. Determine the most relevant needs of the WG members	2015	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
1.2. Organize and hold the events concerning the examination and implementation of the International Standards of Supreme Audit Institutions (ISSAI), particularly ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
1.3. Organize and hold seminars, plenary sessions, conferences and training regarding the practice of implementation of the International Standards of Supreme Audit Institutions (ISSAI), particularly ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”	2015-2017	Participants: <i>SAIs – participants of the audit</i>
1.4. Inform on the results of events on the WG web site	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>

2. STRATEGIC GOAL 2: JOINING EFFORTS

Activity direction:

Identification of the most relevant and socially needed topics in the field of prevention and consequences elimination of disasters and catastrophes, supporting SAIs in carrying out joint international audits on the relevant themes within the EUROSAI community.

Ways of implementation:

Implementation of the Strategic Goal 2 is provided by conducting a survey among the SAIs - EUROSAI members to identify key problem issues in the sphere of prevention and consequences elimination of disasters and catastrophes, as well as completion of the early started surveys, in the framework of the EUROSAI Task Force.

The results of the survey will help to identify the most relevant topics for further cooperation in the framework of the Working Group and concentration of joint efforts.

The most optimal ways of such cooperation could be carrying out international coordinated audits, independent national audits in one sphere for promoting activities of national governments in these directions, monitoring of the completed international audits. It is planned to interrelate with the EUROSAI Goal Team 3 “Knowledge sharing”.

Key activities / projects:

Title	Time frame	Potential participants
2.1. Identify the most relevant topics of auditing in the field of prevention and consequences elimination of disasters and catastrophes, supporting SAIs in carrying out audits on these topics	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
2.2. Initiate and carry out international coordinated/parallel audits in the fields identified by the results of surveys	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
2.3. Finalize the audits started in the framework of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
2.4. Continue constant monitoring on implementation of the recommendations of the International Coordinated Audit of the Chernobyl Shelter Fund	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>

3. STRATEGIC GOAL 3: KNOWLEDGE SHARING

Activity direction:

Organize and hold training and advisory events on topical issues which are of interest to the Working Group's members, strengthen and promote extension of contacts between SAIs as well as accumulation and dissemination of the latest developments and best practice of auditing in the field of prevention and consequences elimination of disasters and catastrophes, improvements of the existing methodology.

Rationale and ways of implementation:

Implementation of the Strategic Goal 3 is provided by creating a "Platform" based on the Working Group for knowledge sharing in the field of its activity, organizing seminars, conferences and plenary sessions within the Group.

The results of these meetings, materials and the most relevant and generally accessible documents related to the activities of SAIs on audits in the sphere of prevention and consequences elimination of disaster and catastrophes will be added to the appropriate database as a tool for accumulation of such knowledge, and the database of the audits of natural and man-caused disasters in Europe.

The information, contained in the knowledge base, will make weighty contribution to the methodology of SAIs' activities as well as an accessible resource for its improvement.

Analysis of the information accumulated in the databases allows to determine the key directions and approaches of SAIs to conduct the audits in the field of prevention and consequences elimination of disasters and catastrophes. It will form and extend the methodological part.

It is planned to interrelate with EUROSAI Goal Team 3 "Knowledge sharing" and Goal Team 4 "Governance and Communication".

Key activities / projects:

Title	Time frame	Potential participants
3.1. Prepare the best practice recommendations of audits in the field of prevention and consequences elimination of floods (or another topic, proposed by the WG members)	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
3.2. Update Glossary of terms to conduct audits in the field of prevention and consequences elimination of disasters and catastrophes	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
3.3. Completion of the formed Database of the audits on natural and man-caused disaster and catastrophes in Europe	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
3.4. Update and maintain the knowledge base in the field of prevention and consequences elimination of disasters and catastrophes	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
3.5. Experience exchange related to the implementation of ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”	2015-2017	Coordinator – <i>Secretariat</i> Participants: responsible SAI-member of the Working Group
3.6. Ensure feedback related to the implementation of ISSAI 5500-5599 “Guidelines for auditing disaster-related aid” to INTOSAI	2015-2017	Coordinator – <i>Secretariat</i> Participants: responsible SAI-member of the Working Group
3.7. Hold annual meetings of the Working Group	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>
3.8. Organize conferences and advisory events on the most important topics in the field of the Working Group’s activity, including issues of implementation of the International Standards of Supreme Audit Institutions	2015-2017	Coordinator – <i>Secretariat</i> Participants: <i>SAIs – members of the Working Group</i>

4. STRATEGIC GOAL 4: EXTENSION OF CONTACTS

Activity direction:

Promote cooperation with all INTOSAI and EUROSAI bodies, external partners, ensuring maximum transparency of the WG's activities and objective assessment of the achievable results.

Rationale and ways of implementation:

Implementation of the Strategic Goal 4 is provided by all-round informing the world community about the activities of the Working Group.

The main sources of such informing are as follows:

- maintenance of the EUROSAI Working Group's webpage;
- cooperation with other relevant WGs and involvement in the printed and electronic publications of INTOSAI and EUROSAI;
- establishment of the Working Group's electronic edition.

Besides, the Working Group plans to expand cooperation with the EUROSAI Goal Teams, including planning and conducting joint activities with involvement of international experts.

Key activities / projects:

Title	Time frame	Potential participants
4.1. Inform regularly about the EUROSAI Working Group's activity in printed and electronic publications of INTOSAI and EUROSAI, participate actively in the events organized in the framework of these organizations and their bodies	2015-2017	Coordinator – <i>Secretariat</i>
4.2. Prepare the report on the results of the EUROSAI Working Group's activity for the EUROSAI Governing Board	2015-2017	Coordinator – <i>Secretariat</i>
4.3. Maintain and update the web page of the EUROSAI Working Group on the web portal of the Accounting Chamber of Ukraine	2015-2017	Coordinator – <i>Secretariat</i>
4.4. Create, fill and update the Working Group's web site	2015-2017	Coordinator – <i>Secretariat</i>
4.5. Promote cooperation between the EUROSAI Working Group and the EUROSAI Goal Teams	2015-2017	Coordinator – <i>Secretariat</i>
4.6. Involve experts of international organizations in the activities of the EUROSAI Working Group and determine the framework of such cooperation	2015-2017	Coordinator – <i>Secretariat</i>

GENERAL INFORMATION ABOUT THE WORKING GROUP**Chair of the Working Group**

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